

Exhibit 3-C

SOWs for OCB Tax Services

(Sales and Use Tax Preparation Services)



PURDUE PHARMA LP
Statement of Work for Sales and Use Tax Return Preparation Services
(For Tax Compliance Engagements Not Subject to the SEC Independence Rules)

This Statement of Work ("Statement of Work") dated March 2, 2021 becomes a part of and is subject to the terms and conditions of the Agreement dated June 1, 2018 between Purdue Pharma LP ("Client," "Company," or "you") and Grant Thornton LLP ("Grant Thornton," or "we"). Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

This Statement of Work contemplates the performance of services for a multi-year period for specified services and pricing. Each annual compliance engagement performed under this Statement of Work is subject to Grant Thornton's regular engagement acceptance policies and procedures and mutual written confirmation between the parties of the continuation of services under this Statement of Work and the related engagement letter between the parties.

This Statement of Work supersedes the Statement of Work for sales and use tax return preparation services dated August 12, 2020. The purpose of this Statement of Work is to describe the scope of services ("Services") the Company is requesting Grant Thornton to perform, and to set forth the agreed fee, timing, and other matters related to the Services.

The services we will provide

Tax Compliance

The Services we will provide to you for the period ending July 2023 are limited to the following specific deliverables, as detailed below or as set forth in the Addendum A to this Statement of Work ("Addendum A"). In connection with Services, Grant Thornton will prepare for Client an overview work plan and process outline for this Statement of Work. The work plan may be modified by Grant Thornton as we determine appropriate for the performance of Services. The work plan does not comprise terms and conditions of this engagement, but rather is an overview for Client of the performance of our services.

We will assist Client with the generation of sales, use, and other transactional tax returns (the "Tax Returns") by providing tax return compliance services for the filing periods beginning April 2021 and ending July 2023. The compliance services will not constitute return preparation and will not include the identification of any technical issues or substantive determinations or advice affecting the tax liability or reporting requirements reflected in your data. A substantive determination involves an analysis, interpretation, or application of the law by means of electronic, mechanical, or other form of tax return review, and is not included in our Services. Grant Thornton will prepare, for Company review, approval, and signature or signature authorization, the Tax Returns for all jurisdictions where the Company is currently registered (per Addendum A attached).

The compliance services provided under this Statement of Work specifically include several additional key service elements, as outlined below:



- Maintenance of location and jurisdictional data for tax processing purposes (up to eight (8) changes per year)
- Registration updates for location openings, moves, and closings (up to three (3) per year) relative to outlet-based reporting; this does not include new separate reporting registrations.

Our Services require that we receive from you, each month, tax data file(s) containing Client's tax return information we specify, through Grant Thornton Online ("GTO") or such other web portal that we specify. The tax return information must be provided in a single data file containing only a single data table, not multiple tables or separate tabs on an Excel worksheet.

Our services under this Statement of Work do not include tax controversy services, though we may perform such services for you under a separate statement of work as appropriate. However, Grant Thornton will assist you with resolution of routine notices pertaining to the covered taxes and jurisdictions. Client is responsible for promptly uploading copies of all notices and jurisdiction correspondence received to GTO.

General Tax Consulting

The Services we may provide, upon your request, under this Statement of Work consist of routine time-to-time tax consulting services for assignments individually that do not exceed \$10,000 in fees. This assistance will be provided at our agreed-upon hourly rates.

- Additional work the client has requested that will be done on a time and material basis is the review of between 15-20 invoices each from CT, RI & NC to confirm use taxability in which to review on a monthly basis. The number of transactions to review can be lower based upon the client's request.
- Complete exemption certificate requests from the company to provide to vendors. This work will be performed on a time and material basis.

Services constituting distinct projects or otherwise requiring a separate Statement of Work under Grant Thornton's policy will be performed under a separate Statement of Work.

Client Requirements and Responsibilities

It is important to note that Grant Thornton is not considered a tax return preparer in the IRS Circular 230 sense for the purposes of these Services. As such, our Services generally constitute processing of data files submitted by Client through our systems to create tax return PDF's and upload files, where available. Our Services include reconciliation of tax reported on returns to the source data you provide. In connection with Grant Thornton's provision of the Services, Client shall be responsible for the following:

- Quality of Data – Grant Thornton will configure our systems to process your tax data file(s) at the beginning of the service term. Once the configuration is complete, the



format of these files must be maintained (the content may change but the file format such as fixed-width text and field layout must remain constant). In addition, any other files that will be utilized in the return process must be maintained once they are configured within the Grant Thornton systems. Client is required to notify Grant Thornton immediately of any changes in the type or format of the sales data which is provided each month, as specific import procedures and features are designed by Grant Thornton to accommodate the parameters of the data provided by each client. This can include changes in column headings, changes in store numbers, type of file, assignment of negative values, and other similar events. Should such changes occur within a current filing period, the changes may jeopardize Grant Thornton's ability to produce timely and accurate returns as data/formatting changes may require substantial additional work by Grant Thornton personnel. Consequently, any data formatting changes could result in additional fees. Furthermore, Grant Thornton will not be held responsible for any returns filed late as a result of unanticipated data and/or formatting changes.

- Content of Data – Client is completely responsible for the content of its data sent to Grant Thornton. While our process automatically scans data for new entities, selling locations, taxing jurisdictions, and certain other anomalies, it may be too late to process such data if these changes are identified at the time we are processing that tax data. Therefore, Client is responsible for notifying Grant Thornton of any entity, registration, or selling location changes at least thirty days prior to us receiving data for such changes, including closings, openings, and location moves. Failure to do so may delay filing of such data or result in inaccurately processed data. In addition, our process can accept tax amounts and either exempt/non-taxable, gross, or taxable amounts, and computes the remaining values based on the current tax rates in effect for that period. The client is solely responsible for ensuring correct tax rates are used when calculating taxes on transactions, and that all transactions are adequately and accurately represented (acceptable in summary form) on the data file(s) sent to Grant Thornton, including identification of selling locations, tax types, tiered/max taxes, and other relevant differentiators.
- Timeliness of Data – Client will provide all data used to prepare tax returns by the eighth (8th) calendar day of the month for the prior month's returns. Additionally, any filing frequency or method changes must be provided to Grant Thornton at least 30 days before filings or payments are due for those Tax Returns. If the data is not submitted by the agreed date Grant Thornton will make every reasonable effort to timely file all returns, including offering the use of professionals, including but not limited to more experienced and higher-level personnel, due to time constraints, to avoid penalties for late filing. However, the additional cost for these higher-level resources will be charged to Client. In addition, Grant Thornton is not responsible for any late penalties or for handling notices in such instances. Also, certain organizational data must be received by Grant Thornton as noted above in the 'Content of Data' Client Requirement.
- Client is responsible for all tax return positions and policies, including nexus, taxability of products or services, proper situsing of transactions, and tax rates.
- Client is responsible for the maintenance of exemption certificates and direct pay permits as applicable.



- Notify Grant Thornton of required estimate or prepayment amounts/filings for each period.
- Many jurisdictions require authentication of all devices used to access online reporting portals. Client will either permit Grant Thornton to provide a generic Grant Thornton email address to the tax jurisdictions that facilitate the process of authenticating web access devices or provide their own email address that will automatically forward authentication emails to a Grant Thornton authentication email address.
- Approve in writing any returns electronically submitted on behalf of Client. Grant Thornton cannot e file any Tax Returns until written approval of the return and authorization to file it is received from you.
- Pay all tax liabilities whether electronically or by check. Grant Thornton cannot authorize any payments on behalf of Client nor will Grant Thornton have custody or control over Client funds.
- Electronically file tax returns where payment is required at time of filing.
- Mail tax returns, checks, or other documentation where such documents are not transmitted electronically.
- Notify Grant Thornton of any late filing, credit memoranda, or similar tax notices, and changes in filing obligations within five days of receipt from the respective taxing authority.
- Register new locations for sales and use tax licenses and forward that information to Grant Thornton (should Client wish to have Grant Thornton prepare registration forms, these services can be provided for fees outlined below under the Fees and payment terms section of this document).
- Provide Grant Thornton with a resource within the Company who can supply additional information regarding the sales and use tax processes currently in place at the company and answer questions related to the creation of the company's sales and use tax data file, if needed.
- The monthly and per-return fee structure is limited to supported Tax Returns representing trust-type taxes as specifically enumerated in Addendum A.

Grant Thornton will prepare indirect tax returns only for those jurisdictions listed in Addendum A. Grant Thornton is not responsible as part of this engagement for validating the Company's nexus positions, taxability determinations or calculations, or for validating, approving, and/or confirming its indirect tax filing responsibilities, or providing any reconciliations other than a reconciliation of the returns to the source data provided each month.

It is further understood by all parties that any changes/revisions to the returns prepared for any filing period that are requested after the fifteenth (15th) of the calendar month in which the returns are due may not be processed for that filing period. In such cases, changes requested after the fifteenth of the month will be reflected on the return prepared for the subsequent filing period.

Delivering the services

Upon receipt of your monthly tax data file, we will prepare your state and local sales and use tax returns. By submitting the data file to Grant Thornton, you represent that it is the complete transaction-based tax data file and that all known appropriate records and data for the month are



included and that we may rely on the information provided to us. Grant Thornton agrees to provide completed returns for filing to the Company in an agreed-upon format.

The parties are entering into this Statement of Work at a time when a state of national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. The parties agree that each will use all reasonable efforts to complete the engagement as specified herein, so long as each can reasonably do so while also protecting the health, welfare and safety of its professionals and the public, and abiding by emergency or regular executive orders, or changes in law mandated to address the pandemic. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

Limitations

Grant Thornton's performance of the Services is dependent on the receipt of accurate and timely information from the Company. Failure to deliver the required data on the specified dates will jeopardize Grant Thornton's ability to provide the contracted services. Grant Thornton will make all reasonable attempts to prepare tax compliance documents in the event the Company delivers the tax data file late. However, the Company, not Grant Thornton, is responsible for any late filing penalties, interest, or other liabilities incurred as a result of the late delivery of data to Grant Thornton.

Only tax returns and information returns detailed in the Addendum are covered by this Statement of Work. Our responsibility under this Statement of Work extends only to Services we expressly agree to provide herein and does not extend to any prior or subsequent periods. Any work performed in response to Client requests to assist with resolving open issues/notices related to periods not specifically covered by this Statement of Work can be provided at our standard hourly rates provided below under the Fees and payment terms section of this Statement of Work (see Miscellaneous subsection).

We welcome the opportunity to assist you in both understanding and advising you on optional and required actions related to tax law changes under a separate Statement of Work. If additional computations are necessary for us to complete any returns(s), we will discuss these out-of-scope services with you and mutually agree on the fee required to complete the additional work.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of our business operations, or yours, requiring us to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

Additionally, Grant Thornton may use third parties to provide administrative and operational support to Grant Thornton business operations. All these third-party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States.



Use of Grant Thornton India Affiliates

Appropriate use of technology and resources is an important aspect of serving you. In our tax return preparation and tax consulting processes, we use the technology and resources of GT US Shared Services Center India Private Limited ("GTSSC") and/or the Grant Thornton Knowledge and Capability Center India Private Limited ("KCC"), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. Our affiliates' address is No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.

Grant Thornton's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain your written consent prior to providing your tax return information to such affiliates. Your authorization includes only prior year(s) and current year information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If you do not advise us that you wish to limit the duration of your consent, your consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. If you wish, you may limit the amount, type, or scope of tax return information disclosed by letting us know in writing.

To acknowledge your consent to the disclosure of your tax return information as set forth above, please sign this Statement of Work.

Fees and payment terms

Fee Summary

The table below is a summary of the fee structure we propose for these Services and provides a quick view for budgeting purposes. We do not charge an annual "Technology Fee" or "Service Center Fee." Details on what is included are included in the text sections below and are repetitive in amounts:

Item	Fee	Description
Base Monthly Fee – Year 1 period ending July 2021	\$1,820.00	Includes all services listed as in-scope
Base Monthly Fee – Year 2 (begins with August 2021 due in September 2021)	\$1,910.00	Includes all services listed as in-scope
Base Monthly Fee – Year 3 (begins with August 2022 returns due in September 2022)	\$2,000.00	Includes all services listed as in-scope
Base Monthly Fee- Invoice Review (up to 60/mo)- Year 1	Up to \$4,000	Includes Senior Associate initial review and Director topside review



Item	Fee	Description
Base Monthly Fee-Invoice Review (up to 60/mo)-Year 2	Up to \$4,150	Includes Senior Associate initial review and Director topside review
Base Monthly Fee-Invoice Review (up to 60/mo)-Year 3	Up to \$4,300	Includes Senior Associate initial review and Director topside review
Additional Returns	\$27.50	Per additional monthly return filing volume
Additional Data File Format	\$250.00	Monthly fee for additional data file of a new format/layout
Additional Data File	\$50.00	Monthly fee for additional data file of an existing format/layout
Additional Filing Entity	\$100.00	Monthly fee for an additional significant filing entity
New Registration	\$750.00	For a new jurisdiction or otherwise standalone registration for sales/use tax only, when performed with all information provided in advance by Client
Location Registration	\$150.00	For an additional or moved location in an outlet registration state where there are already other outlets, when performed with all information provided in advance by Client
Additional Services	Hourly	Covers any additional services including exceeding allowances for the monthly fee services (i.e. manual adjustments, registration updates, etc.)
Administrative Recovery Fee	6% of all fees billed	For recovery of administrative time and expenses incurred on this engagement

Fees for Compliance

Our fees for this engagement will be as listed in the above table on a monthly basis. This pricing will be valid for the filing schedule listed in Addendum A of this document (an average of forty-one (41) filings per month). To the extent the Client process requires the processing of an additional data file beyond the fifteen (15) Excel files, there is a standard \$250 monthly fee per additional data file format, and \$50 monthly fee per additional data file of an existing format. Formats include the layout of the data table within the file and are not merely specifying a text or Excel file type.

Additionally, this pricing holds valid for a variance of up to ten percent (10%) of the average number of returns per month. If your average varies by more than this threshold, we will notify you of the new monthly amount, which will also allow for the same variance. Additional returns are typically priced at \$27.50 per return based on the filing volume currently expected by Client. For an additional significant filing entity not included in Addendum A below, there is an additional \$100 per month charge.



The pricing above includes the Services listed in the 'Services We Will Provide' section at the beginning of this document.

We will discuss with you circumstances that require us to do additional work which may include, but are not limited to, work to satisfy our obligations under applicable professional standards including additional fact gathering, analysis and preparation of disclosure forms, new registrations, preparation of non-standard reports or reconciliations unforeseen scope changes including additional state or local returns or previously unidentified transactions or tax positions requiring analysis, and late or incomplete client provided information. If it appears that the stated fee will be exceeded, we will consult with you before continuing with the engagement.

Other Fees and Rates:

Registration for additional taxes, entities, locations (that require their own registration), or jurisdictions is provided at the rate of \$750 per form required. Typically, one form is required for each entity/jurisdiction per tax type. Adding or updating Selling Location registrations (outlet ID's), including moves and closings, in those jurisdictions that require outlet-based reporting is provided at the rate of \$150 per additional outlet for those in excess of the yearly allowance. These rates include the necessary configuration of these returns or outlets in our systems to process the data if such data is included in the existing data file.

After initial setup, each additional data feed of a format not already processed will require a one-time set-up charge to configure the format in our systems. This charge is typically \$1,500, depending on the amount of data conversion that needs to be configured. The configuration of your initial data file(s) is included in your setup charge and not subject to this additional amount.

Data Anomalies and Data Transformation

Any necessary data remediation required after initial setup, typically for jurisdiction correction, is included in the determination of manual adjustments made during that month. Each record needing transformation will be set up in our systems if a transformation of this type already exists for other values, so future records will automatically be corrected, if possible and practical, but the initial correction will count as one manual adjustment for that month. Manual adjustments required beyond the allowed quantity and new types of transformation required will be made using the hourly consulting rates provided below.

Miscellaneous

Unless specifically indicated above, additional services not provided under this Statement of Work would be performed at the consulting rates specified below. These services include responses to notices for which Grant Thornton is not entirely responsible, general ledger account reconciliations, manual adjustments beyond the allowance (including handling credit adjustments and keeping track of credit carry-forwards), guidance with technology issues for improved efficiencies after the initial setup, cleanup of location or tax registrations (both internally and with the jurisdictions) on initial setup or at a subsequent time, nexus or taxability analysis, situsing transactions, and other tax or technology consulting.



Resource Level	Standard Rate	Discounted Rate
Partner/Principle	\$1,020	\$665
Managing Director	\$950	\$620
Director/Senior Manager	\$870	\$565
Manager	\$760	\$495
Senior Staff	\$560	\$365
Staff/Paraprofessional	\$355	\$230

Services constituting distinct projects or otherwise requiring a separate Statement of Work under Grant Thornton policy will be performed under a separate Statement of Work. Grant Thornton imposes no conditions of confidentiality on any information it provides to Client to the extent that it concerns the tax structure or tax treatment of any transaction.

Payment Schedule

We will bill for the Services rendered under this Statement of Work on a monthly basis and shall be payable within 45 days of receipt of applicable undisputed bill or invoice. In addition, Grant Thornton will bill Client an administrative recovery fee equal to six percent (6%) of fees to cover items such as copies, supplies, computer and technology usage, software licensing, research library databases and similar expense items.

Travel and other expenses for additional services requested will be billed monthly in the same manner as the hourly fees for additional services as noted above. These expenses will not be incurred without prior written (email is sufficient) approval from Client. From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover its expenses.

Term

The minimum term for this contract is three years (36 calendar months). In addition, hourly rates will be updated each May 1 or later and any changes will be communicated to you before any hourly fees are incurred at the updated rates. If return counts or other pricing factors (such as data files or number of funding requests per month) change, the renewal fees will be adjusted as provided for above during the commitment period.

This engagement may be terminated by either party at any time by giving written notice to the other party not less than 60 calendar days before the effective date of termination without any early termination fee, except as provided for below.

This engagement will automatically continue a month-to-month basis if not cancelled in writing by either party at least 60 days before expiration of the initial term. This month-to-month continuation will extend all aspects of the engagement, except the term which will thus be month-



Grant Thornton

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NON-SEC COMPLIANCE EXPRESS PLUS REPLACEMENT

to-month. Grant Thornton reserves the right to increase the monthly fees by up to ten percent (10%) under such continuation but will notify Client of such fee increase not less than 60 days prior to the effective date of the proposed increase. The month-to-month term requires not less than sixty (60) days written notice from the cancelling party to the other.

Cancellation notice shall define the last filing period to be prepared by Grant Thornton, and the 60-day notice for any termination is based on the service period, which is one month after the tax return filing period. As an example, notice of termination on April 1 would result in termination of services on May 31, where Grant Thornton would file the returns for the April filing period (in May) but not the returns for the May filing period (which would normally be filed in June or later). Client is responsible for any data portability for non-monthly tax returns upon cancellation.

Entire agreement

This Statement of Work represents the parties' entire understanding with respect to the services in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work and any other exhibit or attachment included in the Agreement, the terms of the Agreement shall govern.

It is understood by all parties that this Statement of Work is contingent upon the Company producing sales and use tax information in an electronic format that is acceptable to Grant Thornton and includes the data elements necessary to be imported into our Grant Thornton compliance software.

Agreed and accepted

The undersigned hereby agree to the terms and conditions as set forth above.

PURDUE PHARMA LP

By: J. A. Lowe Date: 4/20/2021
Jon Lowe, Executive Vice President, Chief Financial Officer

GRANT THORNTON LLP

By: Raymond Werth Date: 4/20/2021
Raymond Werth, Tax Partner



Addendum A

Listing of State and Local Tax Returns Included in this Statement of Work

Company	Jurisdiction	Freq
Purdue Pharma LP	AL State Consumer's Use Return 2610	Qtr
Purdue Pharma LP	AZ Privilege/Use Return TPT-2	Mth
Purdue Pharma LP	CA St/Loc/Dist Sales & Use BOE-401-A	Qtr
Purdue Pharma LP	CO Consumer's Use Tax Return DR0252	Mth
Purdue Pharma LP	CT Sales/Use Tax Return OS-114	Mth
Purdue Pharma LP	FL Sales/Use Tax Return DR-15	Mth
Purdue Pharma LP	GA Sales/Use Tax Report ST-3	Ann
Purdue Pharma LP	HI Annual Return/Reconciliation G-49	Ann
Purdue Pharma LP	III General Excise/Use Tax Return G-45	Mth
Purdue Pharma LP	ID Sales/Use Tax Return 850	Semi
Purdue Pharma LP	IL Sales/Use Tax Return/E911 ST-1	Qtr
Purdue Pharma LP	KY Sales/Use Tax Return	Ann
Purdue Pharma LP	MA Sales/Use Tax Return ST-9	Mth
Purdue Pharma LP	MI Sales/Use/Withholding 5080 (the 20th)	Ann
Purdue Pharma LP	MI Sales/Use/Withholding Annual 5081	Ann



Purdue Pharma LP	MN Sales/Use Tax Return ST-1	Qtr
Purdue Pharma LP	NC Sales and Use Tax Return E-500	Mth
Purdue Pharma LP	NE State/Local Sales/Use Tax Return 10	Ann
Purdue Pharma LP	NJ Monthly Sales/Use Tax Return ST-51	1st 2 Mths
Purdue Pharma LP	NJ Quarterly Sales/Use Tax Return ST-50	Qtr
Purdue Pharma LP	NV Combined Sales/Use Tax Return	Qtr
Purdue Pharma LP	NY Qtrly Sales/Use Tax Return ST-100	Qtr NY
Purdue Pharma LP	OH Universal Use Tax Return UUT-1	Qtr
Purdue Pharma LP	PA Sales/Use/Hotel Tax PA-3	Semi
Purdue Pharma LP	RI Annual Reconciliation Return T-204R	Ann
Purdue Pharma LP	RI Quarterly Sales/Use Tax Return T-204Q	Qtr
Purdue Pharma LP	TN Sales and Use Tax Return SLS 450	Ann
Purdue Pharma LP	TX Sales/Use Tax Return 01-114	Mth
Purdue Pharma LP	VA Out-of-State Dealer Use ST-8	Qtr
Purdue Pharma LP	WA Combined Monthly Excise Tax 2406M	Qtr
Purdue Pharma LP	WV Sales and Use Tax Return CST-200CU	Ann
Purdue Pharmaceutical LP	NC Sales and Use Tax Return E-500	Mth



Purdue Pharma of Puerto Rico	Puerto Rico Sales/Use Tax Monthly Form AS 2915.1	Mth
Purdue Pharma of Puerto Rico	San Juan locality return	Mth
Purdue Pharma Products LP	CT Sales/Use Tax Return OS-114	Qtr
Purdue Transdermal Technologies LP	CT Sales/Use Tax Return OS-114	Qtr
Rhodes Pharmaceuticals LP	CT Sales/Use Tax Return OS-114	Qtr
Rhodes Pharmaceuticals LP	NC Sales and Use Tax Return E-500	Mth
Rhodes Pharmaceuticals LP	NJ Quarterly Sales/Use Tax Return ST-50	Qtr
Rhodes Pharmaceuticals LP	RI Consumer's Use Tax Return T-205	Mth
Rhodes Pharmaceuticals LP	RI Consumer's Use Tax Return T-205R-Annual	Ann
Rhodes Pharmaceuticals LP	WA Combined Quarterly Excise Tax 2406Q	Qtr
Imbrium Therapeutics LP	CT Sales/Use Tax Return OS-114	Qtr
Adlon Therapeutics LP	CT Sales/Use Tax Return OS-114	Mth
Purdue Pharma Inc	CT Sales/Use Tax Return OS-114	Ann
Purdue Pharma Inc	NJ Monthly Sales/Use Tax Return ST-51	1st 2 Mths
Purdue Pharma Inc	NJ Quarterly Sales/Use Tax Return ST-50	Qtr
Avrio Health LP	CO Consumer's Use Tax Return DR0252	Mth
Avrio Health LP	CT Sales/Use Tax Return OS-114	Mth



Purdue Products LP	FL Sales/Use Tax Return DR-15	Mth
Avrio Health LP	GA Sales/Use Tax Report ST-3	Ann
Purdue Products LP	IL Sales/Use Tax Return/E911 ST-1	Ann
Purdue Products LP	NC Sales and Use Tax Return E-500	Qtr
Avrio Health LP	NE State/Local Sales/Use Tax Return 10	Ann
Avrio Health LP	NY Part-Qtrly Sales/Use (Qtrly) ST-810	Qtr Ny
Avrio Health LP	NY Part-Qtrly Sales/Use (Monthly) ST-809	1st 2 Mths NY
Purdue Products LP	PA Sales/Use/Hotel Tax PA-3	Semi
Avrio Health LP	RI Annual Reconciliation Return T-204R	Ann
Avrio Health LP	RI Quarterly Sales/Use Tax Return T-204Q	Qtr
Purdue Products LP	TX Sales/Use Tax Return 01-114	Qtr
Avrio Health LP	VA Out-of-State Dealer Use ST-8	Qtr
Avrio Health LP	WA Combined Quarterly Excise Tax 2406Q	Qtr
Pharmaceutical Research Associates LP	AZ Privilege/Use Return TPT-2-1	Ann
Purdue Pharmaceutical Products LP	CO Consumer's Use Tax Return DR0252	Mth
Purdue Pharmaceutical Products LP	CT Sales/Use Tax Return OS-114	Qtr



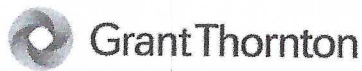
Purdue Pharmaceutical Products LP	FL Sales/Use Tax Return DR-15	Mth
Purdue Pharmaceutical Products LP	GA Sales/Use Tax Report ST-3	Ann
Purdue Pharmaceutical Products LP	HI Annual Return/Reconciliation G-49	Ann
Purdue Pharmaceutical Products LP	HI General Excise/Use Tax Return G-45	Semi
Purdue Pharmaceutical Products LP	IL Sales/Use Tax Return/E911 ST-1	Ann
Purdue Pharmaceutical Products LP	MA Sales/Use Tax Return ST-9	Mth
Purdue Pharmaceutical Products LP	MD Sales and Use Tax Return Form 202	Semi
Pharmaceutical Research Associates LP	ME Sales/Use Tax Return ST-7	Semi
Purdue Pharmaceutical Products LP	MN Sales/Use Tax Return ST-1	Ann
Purdue Pharmaceutical Products LP	NC Sales and Use Tax Return E-500	Qtr
Purdue Pharmaceutical Products LP	NE State/Local Sales/Use Tax Return 10	Ann
Purdue Pharmaceutical Products LP	NJ Monthly Sales/Use Tax Return ST-51	1st 2 Mths
Purdue Pharmaceutical Products LP	NJ Quarterly Sales/Use Tax Return ST-50	Qtr
Purdue Pharmaceutical Products LP	NY Part-Qtrly Sales/Use (Qtrly) ST-810	Qtr Ny



Purdue Pharmaccutical Products LP	NY Part-Qtrly Sales/Use (Monthly) ST-809	1st 2 Mths NY
Purdue Pharmaceutical Products LP	OH Universal Use Tax Return UUT-1	Qtr
Purdue Pharmaceutical Products LP	PA Sales/Use/Hotel Tax PA-3	Semi
Purdue Pharmaceutical Products LP	RI Annual Reconciliation Return T-204R	Ann
Purdue Pharmaceutical Products LP	RI Quarterly Sales/Use Tax Return T-204Q	Qtr
Purdue Pharmaccutical Products LP	TX Sales/Use Tax Return 01-114	Qtr
Purdue Pharmaceutical Products LP	VA Out-of-State Dealer Use ST-9	Qtr
Purdue Pharmaceutical Products LP	WA Combined Monthly Excise Tax 2406M	Qtr
Purdue Pharmaceutical Products LP	WV Sales and Use Tax Return CST-200CU	Ann

Important Information

The returns listed above are the only returns that we are agreeing to prepare under this Agreement. We will not be responsible for the preparation of amended returns, local property tax returns, payroll or other trust tax returns and information returns for employee benefit plans. If there are additional returns or other compliance-related matters you would like us to address, please advise us as soon as possible. Subject to appropriate approval processes and mutual agreement, we will amend this Addendum to include such additional services that we shall provide subject to this Agreement. Except where a separate Statement of Work is used, the terms of this Statement of Work and the attached Grant Thornton LLP Engagement Terms (Attachment A) will also apply to any amendments to this Agreement.



PURDUE PHARMA LP

Statement of Work for Sales and Use Tax Return Preparation Services (For Tax Compliance Engagements Not Subject to the SEC Independence Rules)

This Statement of Work ("Statement of Work") dated August 11, 2020 becomes a part of and is subject to the terms and conditions of the Agreement dated June 1, 2018 between Purdue Pharma LP ("Client," "Company," or "you") and Grant Thornton LLP ("Grant Thornton," "Firm," or "we"). Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

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The services we will provide

Tax Compliance

The Services we will provide to you for the period ending August 2020 and go forward to include the following specific deliverables, as detailed below or as set forth in the Addendum A to this Statement of Work ("Addendum A").

We will assist Client with the generation of sales, use, and other transactional tax returns (the "Tax Returns") by providing tax return compliance services for the filing periods beginning August 2020 and ending July 2023. Grant Thornton will prepare, for Company review, approval, and signature or signature authorization, the Tax Returns for all jurisdictions where the Company is currently registered (per Addendum A attached).

In connection with Services, Grant Thornton's responsibilities to Client are as follows:

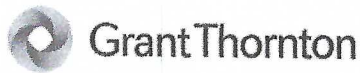
- Receipt of tax data file(s) through Grant Thornton Online ("GTO"), our web portal, each month (note a single data file must contain only a single data table, not multiple tables or separate tabs on an Excel worksheet).
 - o 15 excel data files
- Notify Client of any data issues, if any are identified.
- Prepare, for Client review and approval, the Tax Returns as listed on the attached Addendum based upon Client provided information, available as Adobe Acrobat PDF files through our GTO web portal, including necessary manual adjustments (i.e. credit carryforwards, use taxes, etc.) limited to twenty (20) entries per month.



- Any necessary transfer of information for unsupported returns requiring jurisdiction-provided forms.
- Prepare a state-by-state reconciliation report comparing taxes included in the original data sent to Grant Thornton, taxes remitted by tax type, discounts earned, and any differences between tax collected/accrued and remitted (requires inclusion of tax amounts in data).
- Review of the tax returns and reconciliation report and notification of discrepancies.
- Preparation of Vertex payment requests, or other agreed-upon format based solely on the Tax Returns prepared listing the tax liability by jurisdiction and required payments, for Client review and approval, based on Client G/L structure.
- Deliver copies of all signature ready returns in an agreed upon format to Client on the GTO web portal for Client review, approval, and signature or signature authorization.
- Perform electronic return filings of Tax Returns reviewed and approved where authorized by Client, including EDI and online filings.
- Signature, upon Client review and approval in approved jurisdictions, and filing of all sales and use tax returns on behalf of Client.
- Preparation, assembly, and mailing of all Client approved Tax Returns (not electronically filed) in envelopes with their payments if by check.
- Preparation and submission of any EFT or ACH transactions as required by jurisdictions for payment of tax on submitted returns.
- Preparation of all limited Power of Attorney/Authorization forms for Client's review and signature.
- Publish copies of all returns and reports prepared monthly through our GTO web portal. This will contain copies of all Tax Returns reviewed and approved by the Client (as set forth in this Statement of Work), proof of mailing, electronic filing confirmations, and all summary reports we use in our monthly reconciliations.
- Maintenance of filing calendar and payment method changes (up to twelve (12) changes per year).
- Grant Thornton will review up to 20 invoices based upon the threshold set by client from each of the CT, RI & NC return locations and validate that use tax has been properly calculated or make adjustments accordingly and provide report to client of audit procedures performed.

Included in our tax compliance services Grant Thornton will assist you with resolution of notices pertaining to the covered taxes and jurisdictions. We will not negotiate or make decisions on your behalf. Initial jurisdictional correspondence can be received directly by Grant Thornton at Client's request. Otherwise, Client should upload copies of all notices received to GTO. Grant Thornton will assist the Company in corresponding to the applicable authority. General inquiries and other correspondence (such as nexus surveys, etc.) can be handled at hourly support rates. As appropriate, a separate Statement of Work will be issued for your review and approval if the additional service or request is not covered in this Statement of Work. The tax compliance services will specifically include several additional key service elements, as outlined below:

- Maintenance of location and jurisdictional data for tax processing purposes (up to eight (8) changes per year)



- Registration updates for location openings, moves, and closings (up to three (3) per year) relative to outlet based reporting; this does not include new separate reporting registrations.

General Tax Consulting

The Services we may provide, upon your request, under this Statement of Work consist of routine time-to-time tax consulting services extending beyond the scope of Services defined above that do not exceed \$10,000 in fees. This assistance will be provided at our standard rates (see Miscellaneous subsection).

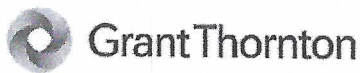
- Additional work the client has requested that will be done on a time and material basis is the review of up to 20 invoices each from CT, RI and NC to confirm use taxability of invoices in which to review on a monthly basis.
- Complete exemption certificate requests from the company to provide to vendors. This work will be performed on a time and material basis.

Services constituting distinct projects or otherwise requiring a separate Statement of Work as we may require, regardless of the nature of service or fees, will be performed under a separate Statement of Work.

Client Requirements

It is important to note that Grant Thornton is not considered a tax return preparer in the IRS Circular 230 sense for the purposes of these Services. As such, our Services generally constitute processing of data files submitted by Client through our systems to create tax return PDF's and upload files, where available. In connection with Grant Thornton's provision of the Services, Client shall be responsible for the following:

- Quality of Data – Grant Thornton will configure our systems to process your tax data file(s) at the beginning of the tax compliance services term. Once the configuration is complete, the format of these files must be maintained (the content may change but the file format such as fixed-width text and field layout must remain constant). In addition, any other files that will be utilized in the return process must be maintained once they are configured within the Grant Thornton systems. Client is required to notify Grant Thornton immediately of any changes in the type or format of the sales data which is provided each month, as specific import procedures and features are designed by Grant Thornton to accommodate the parameters of the data provided by each client. This can include changes in column headings, changes in store numbers, type of file, assignment of negative values, and other similar events. Should such changes occur within a current filing period, the changes may jeopardize Grant Thornton's ability to produce timely and accurate returns as data/formatting changes may require substantial additional work by Grant Thornton personnel. Consequently, any data formatting changes could result in additional fees. Furthermore, Grant Thornton will not be held responsible for any returns filed late as a result of unanticipated data and/or formatting changes.



- Content of Data – Client is completely responsible for the content of its data sent to Grant Thornton. While our process automatically scans data for new entities, selling locations, taxing jurisdictions, and certain other anomalies, it may be too late to process such data if these changes are identified at the time we are actually processing that tax data. Therefore, Client is responsible for notifying Grant Thornton of any entity, registration, or selling location changes at least thirty days prior to us receiving data for such changes, including closings, openings, and location moves. Failure to do so may delay filing of such data or result in inaccurately processed data. In addition, our process can accept either tax or taxable amounts, and exempt/non-taxable or gross amounts, and computes the remaining values based on the current tax rates in effect for that period. Tax and exempt/non-taxable amounts are preferred, and surcharges may apply if tax and gross amounts must be maintained from your data onto the tax returns due to arithmetic requirements of footing tax returns (for example, if tax rates in the data are not the same as in our systems). The client is solely responsible for ensuring correct tax rates are used when calculating taxes on transactions, and that all transactions are adequately and accurately represented (acceptable in summary form) on the data file(s) sent to Grant Thornton, including identification of selling locations, tax types, tiered/max taxes, and other relevant differentiators. Grant Thornton can define data processing rules to accommodate these needs but is not responsible for identifying when data is incorrect on a monthly basis.
- Timeliness of Data – Client will provide all data used to prepare tax returns by the eighth (8th) calendar day of the month for the prior month's returns. Additionally, any filing frequency or method changes must be provided to Grant Thornton at least 30 days before filings or payments are due for those Tax Returns. If the data is not submitted by the agreed date Grant Thornton will make every reasonable effort to timely file all returns, including offering the use of higher level professionals due to time constraints, to avoid penalties for late filing. However, the additional cost for these higher level resources will be charged to Client. In addition, Grant Thornton is not responsible for any late penalties or for handling notices in such instances. Also, certain organizational data must be received by Grant Thornton as noted above in the 'Content of Data' Client Requirement.
- Client is responsible for all tax positions and policies, including nexus, taxability of products or services, proper situsing of transactions, and tax rates via the coding to general ledger accounts in Client's SAP system and the tax rules automatically updated through the client's Vertex use tax module.
- Client will be responsible for the maintenance of exemption certificates and direct pay permits if applicable.
- Notify Grant Thornton of required estimate or prepayment amounts/filings for each period.
- Approve in writing any returns electronically submitted on behalf of Client. Grant Thornton cannot e-file any Tax Returns until written approval of the return and authorization to file it is received from you.
- Notify Grant Thornton of any late filing, late payment penalties, credit memoranda, or similar tax notices, and changes in filing obligations within five (5) business days of receipt from the respective taxing authority.



- Register new jurisdictions and locations for sales and use tax licenses and forward that information to Grant Thornton (should Client wish to have Grant Thornton prepare registration forms, these services can be provided for fees outlined below under the Fees and payment terms section of this document).
- Provide Grant Thornton with a resource within the Company who can supply additional information regarding the sales and use tax processes currently in place at the company and answer questions related to the creation of the company's sales and use tax data file, if needed.
- The monthly and per-return fee structure is limited to supported Tax Returns representing trust-type taxes as specifically enumerated in Addendum A. Business privilege and license filings, annual report filings, and other unsupported returns will result in a different fee structure if needed.

Grant Thornton will prepare indirect tax returns only for those jurisdictions where the Company has indicated it is registered for sales and use tax purposes. Grant Thornton is not responsible as part of this engagement for validating the Company's nexus positions, taxability determinations or calculations, or for validating, approving, and/or confirming its indirect tax filing responsibilities, or providing any reconciliations other than a reconciliation of the returns to the source data provided each month.

It is further understood by all parties that any changes/revisions to the returns prepared for any filing period that are requested after the fifteenth (15th) of the calendar month in which the returns are due may not be processed for that filing period. In such cases, changes requested after the fifteenth of the month will be reflected on the return prepared for the subsequent filing period.

Delivering the services

Upon receipt of your monthly tax data file(s), we will prepare your indirect tax returns. By submitting the data file to Grant Thornton LLP, you represent that it is the complete transaction based tax data file and that all known appropriate records and data for the month are included and that we may rely on the information provided to us. Grant Thornton agrees to provide completed returns for filing to the Company in an agreed upon format.

The parties are entering into this SOW at a time when a state of national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. The parties agree that each will use all reasonable efforts to complete the engagement as specified herein, so long as each can reasonably do so while also protecting the health, welfare and safety of its professionals and the public, and abiding by emergency or regular executive orders, or changes in law mandated to address the pandemic. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

Limitations

Grant Thornton's performance of the Services is dependent on the receipt of accurate and timely information from the Company. Failure to deliver the required data on the specified dates will jeopardize Grant Thornton's ability to provide the contracted services. Grant Thornton will



make all reasonable attempts to prepare tax compliance documents in the event the Company delivers the tax data file late. However, the Company, not Grant Thornton, is responsible for any late filing penalties, interest, or other liabilities incurred as a result of the late delivery of data to Grant Thornton.

Only tax returns and information returns detailed above or in the Addendum are covered by this Statement of Work. Our responsibility under this Statement of Work extends only to Services we expressly agree to provide herein, and does not extend to any prior or subsequent periods. Any work performed in response to Client requests to assist with resolving open issues/notices related to periods not specifically covered by this Statement of Work can be provided at our standard hourly rates provided below under the Fees and payment terms section of this Statement of Work (see Miscellaneous subsection).

The Services under this Statement of Work and the corresponding fees do not include providing any tax advice or consulting services or performing additional analysis or computations regarding the federal or state tax impact of Tax Cuts and Jobs Act of 2017 ("TCJA"), including but not limited to, the potential effect of new tax rates, the Section 199A qualified business income deduction, the Section 163(j) limitation on business interest, Section 250 foreign-derived intangible income (FDII) or global intangible low-taxed income (GILTI), or the Section 59A tax on base erosion payments (BEAT).

We welcome the opportunity to assist you in both understanding and advising you on optional and required actions related to tax law changes under a separate Statement of Work. If additional analysis or computations are necessary in order for us to prepare and sign your return(s), we will discuss these out-of-scope services with you and mutually agree on the fee required to complete the additional work.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of our business operations, or yours, requiring us to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

Additionally, Grant Thornton may use third-parties to provide administrative and operational support to Grant Thornton business operations. All of these third party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States. Grant Thornton shall have sole and full responsibility for the services provided by any such third parties.

Use of Grant Thornton India Affiliates

Appropriate use of technology and resources is an important aspect of serving you. In our tax return preparation and tax consulting processes, we use the technology and resources of GT US Shared Services Center India Private Limited ("GTSSC") and/or the Grant Thornton Knowledge and Capability Center India Private Limited ("KCC"), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. Our affiliates' address is



No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.

The Firm's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain your written consent prior to providing your tax return information to such affiliates. Your authorization includes only prior year(s) and current year information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If you do not advise us that you wish to limit the duration of your consent, your consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. If you wish, you may limit the amount, type, or scope of tax return information disclosed by letting us know in writing.

To acknowledge your consent to the disclosure of your tax return information as set forth above, please sign this Statement of Work.

Fees and payment terms

Fee Summary

The table below is a summary of the fee structure we propose for these services and provides a quick view for budgeting purposes. We do not charge an annual "Technology Fee" or "Service Center Fee." Details on what is included are included in the text sections below and are repetitive in amounts:

Item	Fee	Description
Base Monthly Fee – Year 1	\$2,220.00	Includes all services listed as in-scope
Base Monthly Fee – Year 2	\$2,310.00	Includes all services listed as in-scope
Base Monthly Fee – Year 3	\$2,400.00	Includes all services listed as in-scope
Base Monthly Fee- Invoice Review (up to 60/mo)- Year 1	Up to \$4,000	Includes Senior Associate initial review and Director topside review
Base Monthly Fee- Invoice Review (up to 60/mo)- Year 2	Up to \$4,150	Includes Senior Associate initial review and Director topside review
Base Monthly Fee- Invoice Review (up to 60/mo)- Year 3	Up to \$4,300	Includes Senior Associate initial review and Director topside review
Additional Returns	\$27.50	Per additional monthly return filing volume
Additional Data File Format	\$250.00	Monthly fee for additional data file of a new format/layout
Additional Data File	\$50.00	Monthly fee for additional data file of an existing format/layout



Item	Fee	Description
Additional Filing Entity	\$100.00	Monthly fee for an additional significant filing entity
New Registration	\$750.00	For a new jurisdiction or otherwise standalone registration for sales/use tax only, when performed with all information provided in advance by Client
Location Registration	\$150.00	For an additional or moved location in an outlet registration state where there are already other outlets, when performed with all information provided in advance by Client
Additional Services	Hourly	Covers any additional services including exceeding allowances for the monthly fee services (i.e. manual adjustments, registration updates, etc.)
Technology/Admin Fee	6% of all fees billed	For recovery of hard costs and the technologies used by Grant Thornton to provide these Services

Fees for Compliance

Our fees for this engagement will be as listed in the above table on a monthly basis. This pricing will be valid for the filing schedule listed in Addendum A of this document (an average of forty-one (41) filings per month). To the extent the Client process requires the processing of an additional data file beyond the fifteen Excel files and two envisioned pdf files, there is a standard \$250 monthly fee per additional data file format, and \$50 monthly fee per additional data file of an existing format. Formats include the layout of the data table within the file and are not merely specifying a text or Excel file type.

Additionally, this pricing holds valid for a variance of up to +/- 10% of the average number of returns per month. If your average varies by more than this threshold, we will notify you of the new monthly amount, which will also allow for the same variance. Additional returns are typically priced at \$27.50 per return based on the filing volume currently expected by Client. For an additional significant filing entity not included in Addendum A below, there is an additional \$100 per month charge.

The pricing above includes the services listed in the 'Services We Will Provide' section at the beginning of this document.

As we have discussed and as explained above in the Limitations section, our fee stated above does not include matters related to tax reform passed under the Tax Cuts and Jobs Act of 2017. During the course of our work we will apprise you of additional work required and anticipated fees related to tax reform matters.

We will discuss with you circumstances that require us to do additional work which may include, but are not limited to, work to satisfy our obligations under applicable professional standards



including additional fact gathering, analysis and preparation of disclosure forms, new registrations, preparation of non-standard reports or reconciliations unforeseen scope changes including additional state or local returns or previously unidentified transactions or tax positions requiring analysis, and late or incomplete client provided information. If it appears that the stated fee will be exceeded, we will consult with you before continuing with the engagement.

Other Fees and Rates:

Registration for additional taxes, entities, locations (that require their own registration), or jurisdictions is provided at the rate of \$750 per form required. Typically, one form is required for each entity/jurisdiction per tax type. Adding or updating Selling Location registrations (outlet ID's), including moves and closings, in those jurisdictions that require outlet-based reporting is provided at the rate of \$150 per additional outlet for those in excess of the yearly allowance. These rates include the necessary configuration of these returns or outlets in our systems to process the data if such data is included in the existing data file.

Transition Plan and Set-up Fee

Our standard transition plan includes a phased approach which minimizes the chance that an error will occur while expediting the process to the extent possible. This includes the following processes:

1. Configuration of the requisite entity information and data transformation needs in our data processing system
2. Configuration of the entity structure, tax returns, and payment request requirements in Vertex Sales Tax Returns
3. A one-month, or longer if necessary, parallel test in lieu of the first month of processing
4. Re-configuration of all systems as needed based on the parallel test results and comparison to legacy filings

The parallel test month is considered a critical step in the set-up process, and is in lieu of the first month of service. This parallel month is not considered part of the setup fee and is billed at \$2,360.00. If Client decides to utilize the first month for preparation and filing of the tax returns without a parallel test, Grant Thornton is not responsible for any errors or notices resulting from such errors that could have been prevented by performing the parallel test.

Grant Thornton charges a flat \$5,000 fee for initial set-up of your organization and data in our systems. This initial setup charge includes the setup of each registered tax return on our compliance system; a single tax data feed format configuration, account reconciliation report and store location identification.

Additional data files in formats (layouts) different than that which is included in the base setup fee will be configured in our systems utilizing the consulting rates specified in the 'Other Fees and Rates' section above. Note also that there may be additional time required for other setup fees which will be billed hourly. The specific tasks included in the fixed setup fee, and examples of tasks that would be charged hourly, are provided in Addendum B of this document. Common



areas where hourly fees are incurred include the loading of prior period data for non-monthly returns and credit carryforward data preparation.

Postage

Proof of mailing (not return receipt) charges are included in the monthly fee and technology/administrative charge. Certified Return Receipt is available at an additional charge if desired.

Data File Setup Fees

After initial setup, each additional data feed of a format not already processed will require a one-time set-up charge to configure the format in our systems. This charge is typically \$1,500, depending on the amount of data conversion that needs to be configured. The configuration of your initial data file(s) is included in your setup charge and not subject to this additional amount.

Data Anomalies and Data Transformation

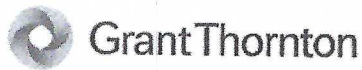
Any necessary data remediation required after initial setup, typically for jurisdiction correction, is included in the determination of manual adjustments made during that month. **Each record needing transformation will be set up in our systems if a transformation of this type already exists for other values, so future records will automatically be corrected, if possible and practical, but the initial correction will count as one manual adjustment for that month.** Manual adjustments required beyond the allowed quantity and new types of transformation required will be made using the hourly consulting rates provided below.

Miscellaneous

Unless specifically indicated above, additional services not provided under this Statement of Work would be performed at the hourly rates provided below. These services include responses to notices for which Grant Thornton is not entirely responsible, general ledger account reconciliations, manual adjustments (including handling credit adjustments and keeping track of credit carry-forwards beyond the allowance), guidance with technology issues for improved efficiencies after the initial setup, cleanup of location or tax registrations (both internally and with the jurisdictions) on initial setup or at a subsequent time, nexus or taxability analysis, situsing transactions, and other tax or technology consulting:

Resource Level	Standard Rate	Discounted Rate
Partner/Principal	\$1,020	\$665
Managing Director	\$950	\$620
Director/Senior Manager	\$870	\$565
Manager	\$760	\$495
Senior Staff	\$560	\$365
Staff/Paraprofessional	\$355	\$230

The above quoted hourly billing rates are subject to change each year as of May 1 or later. Services constituting distinct projects or otherwise requiring a separate Statement of Work under Grant Thornton policy will be performed under a separate Statement of Work. Grant Thornton imposes no conditions of confidentiality on any information it provides to Client to the extent that it concerns the tax structure or tax treatment of any transaction.



Payment Schedule

We will bill for the Services rendered under this Statement of Work on a monthly basis and shall be payable within 45 days of receipt of applicable undisputed bill or invoice. In addition, we will bill for our expenses, including an administrative charge of 6 percent of fees to cover items such as copies, postage, supplies, computer and technology usage, software licensing, research and library databases and similar expense items.

Travel and other expenses for additional services requested will be billed monthly in the same manner as the hourly fees for additional services as noted above. These expenses will not be incurred without prior written (email is sufficient) approval from Client. Grant Thornton will submit receipts and any other back-up documentation reasonably requested by Client ("Expense Documentation") for any expenses for which Grant Thornton seeks reimbursement hereunder, and Grant Thornton agrees Client shall not be liable for any expenses for which there is no adequate Expense Documentation. From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover firm expenses.

TERM

The minimum term for this contract is three years (36 calendar months). Grant Thornton agrees to pre-define the monthly fees and hourly rates for up to a three-year term subject to annual Grant Thornton engagement acceptance. The monthly fee will be updated on each twelve month anniversary of this engagement as noted in the pricing chart above and will be communicated to you before any hourly fees are incurred at the updated rates. If return counts or other pricing factors (such as data files or number of funding requests per month) change, the renewal fees will be adjusted as provided for above during the commitment period.

This engagement may be terminated by either party for convenience at any time by giving written notice to the other party not less than 60 calendar days before the effective date of termination without any early termination fee, except as provided for below. Either party may terminate this engagement in connection with a material breach of this Statement of Work that remains uncured for thirty (30) days after providing written notice of such material breach to the other party. Upon termination of this engagement, Client shall pay Grant Thornton for all Services performed, satisfactorily completed by Grant Thornton and delivered to Client prior to the date of termination. Such payment shall be in full satisfaction and discharge of all liabilities and obligations owed to Grant Thornton.

This engagement will automatically continue on a month-to-month basis if not cancelled in writing by either party at least 60 days before expiration of the initial term. This month-to-month continuation will extend all aspects of the engagement, except the term which will thus be month-to-month. Grant Thornton reserves the right to increase the monthly fees by up to ten (10) percent under such continuation, but will notify Client of such fee increase not less than 60 days



prior to the effective date of the proposed increase. The month-to-month term requires not less than sixty (60) days written notice from the cancelling party to the other.

Cancellation notice shall define the last filing period to be prepared by Grant Thornton, and the 60 day notice for any termination is based on the service period, which is one month after the tax return filing period. As an example, notice of termination on April 1 would result in termination of services on May 31, where Grant Thornton would file the returns for the April filing period (in May) but not the returns for the May filing period (which would normally be filed in June or later). Client is responsible for any data portability for non-monthly tax returns upon cancellation.

Entire agreement

This Statement of Work represents the parties' entire understanding with respect to the services in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work and any other exhibit or attachment included in the Agreement, the terms of this Statement of Work shall govern.

It is understood by all parties that this Statement of Work is contingent upon the Company producing sales and use tax information in an electronic format that is acceptable to Grant Thornton and includes the data elements necessary to be imported into our Grant Thornton compliance software.

Agreed and accepted

The undersigned hereby agree to the terms and conditions as set forth above.

PURDUE PHARMA L.P.

By: J. R. Lowne Date: 8/12/2020
Jon Lowne
Executive Vice President, Chief Financial Officer

GRANT THORNTON LLP

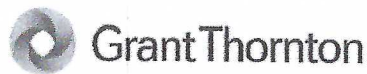
By: Raymond Werth Date: 8/14/20
Raymond Werth
Tax Partner



Addendum A

Listing of State and Local Tax Returns Included in this Statement of Work

Entity	Taxing Jurisdiction	Filing Freq
Avrio Health LP	Colorado	M
Avrio Health LP	Connecticut	M
Avrio Health LP	Florida	M
Avrio Health LP	Georgia	A
Avrio Health LP	Illinois	A
Avrio Health LP	Nebraska	A
Avrio Health LP	New York	M
Avrio Health LP	North Carolina	Q
Avrio Health LP	Pennsylvania	SA
Avrio Health LP	Rhode Island	Q
Avrio Health LP	Texas	Q
Avrio Health LP	Virginia	Q
Avrio Health LP	Washington B&O	Q
Purdue Pharmaceutical Products LP	Arizona	A
Purdue Pharmaceutical Products LP	Colorado	M
Purdue Pharmaceutical Products LP	Connecticut	Q
Purdue Pharmaceutical Products LP	Florida	M
Purdue Pharmaceutical Products LP	Georgia	A
Purdue Pharmaceutical Products LP	Hawaii	SA



Purdue Pharmaceutical Products LP	Illinois	A
Purdue Pharmaceutical Products LP	Maryland	SA
Purdue Pharmaceutical Products LP	Massachusetts	M
Purdue Pharmaceutical Products LP	Minnesota	A
Purdue Pharmaceutical Products LP	Nebraska	A
Purdue Pharmaceutical Products LP	New Jersey	M
Purdue Pharmaceutical Products LP	New York	M
Purdue Pharmaceutical Products LP	North Carolina	Q
Purdue Pharmaceutical Products LP	Ohio	Q
Purdue Pharmaceutical Products LP	Pennsylvania	SA
Purdue Pharmaceutical Products LP	Rhode Island	Q
Purdue Pharmaceutical Products LP	Texas	Q
Purdue Pharmaceutical Products LP	Virginia	Q
Purdue Pharmaceutical Products LP	Washington B&O	M
Purdue Pharmaceutical Products LP	West Virginia	A
Purdue Pharma Inc	Connecticut	A
Purdue Pharma Inc	New Jersey	Q
Purdue Pharma LP	Alabama	Q
Purdue Pharma LP	Arizona	M
Purdue Pharma LP	California	Q
Purdue Pharma LP	Colorado	M
Purdue Pharma LP	Connecticut	M



Purdue Pharma LP	Florida	M
Purdue Pharma LP	Georgia	M
Purdue Pharma LP	Hawaii	M
Purdue Pharma LP	Idaho	SA
Purdue Pharma LP	Illinois	Q
Purdue Pharma LP	Kentucky	Q
Purdue Pharma LP	Maine	SA
Purdue Pharma LP	Massachusetts	M
Purdue Pharma LP	Michigan	Q
Purdue Pharma LP	Minnesota	Q
Purdue Pharma LP	Nebraska	A
Purdue Pharma LP	Nevada	Q
Purdue Pharma LP	New Jersey	M
Purdue Pharma LP	New York	Q
Purdue Pharma LP	North Carolina	M
Purdue Pharma LP	Ohio	Q
Purdue Pharma LP	Pennsylvania	Q
Purdue Pharma LP	Rhode Island	Q
Purdue Pharma LP	Tennessee	A
Purdue Pharma LP	Texas	M
Purdue Pharma LP	Virginia	Q
Purdue Pharma LP	Washington B&O	M



Purdue Pharma LP	West Virginia	A
Purdue Pharmaceuticals LP	North Carolina Full Rate	M
Purdue Pharma Manufacturing LP	North Carolina Full Rate	M
Purdue Phamra Products LP	Connecticut	Q
Purdue Transdermal Tech LP	Connecticut	Q
Rhodes Technologies	Rhode Island	M
Purdue Pharma of Puerto Rico	PPPR - State	M
Purdue Pharma of Puerto Rico	San Juan	M
Rhodes Pharmaceuticals LP	NC Full Rate	M
Rhodes Pharmaceuticals LP	Rhode Island	M
Rhodes Pharmaccuticals LP	Washington B&O	Q
Rhodes Pharmaceuticals LP	Connecticut	Q
Rhodes Pharmaceuticals LP	New Jersey	Q
Imbrium Therapeutics LP	Connecticut	Q
Adlon Therapeutics LP	Connecticut	M



Important Information

The returns listed above are the only returns that we are agreeing to prepare under this Agreement. We will not be responsible for the preparation of amended returns, local property tax returns, payroll or other trust tax returns and information returns for employee benefit plans. If there are additional returns or other compliance-related matters you would like us to address, please advise us as soon as possible. Subject to appropriate approval processes and mutual agreement, we will amend this Addendum to include such additional services that we shall provide subject to this Agreement. Except where a separate Statement of Work is used, the terms of this Statement of Work and the attached Grant Thornton LLP Engagement Terms (Attachment A) will also apply to any amendments to this Agreement.

Addendum B

Listing of Specific Tasks Included in the Setup Fee

This Addendum lists the tasks that are included in the fixed setup fee as provided above. For any other tasks not listed, these will be provided hourly using the rates. The list below is all-inclusive of the tasks that will be provided within the fixed setup fee:

Task	Notes
Assignment of a user ID (or more) to access the GTO web portal	
Design assistance with the data file format and content requirements	Limited to provision of suggested templates based on your current data and a one (1) hour discussion regarding the proposed data file(s)
Validation of the data file(s) format and content assumptions	Based on the specifics listed in the Statement of Work, there are certain balance-to options available and processing must use one of these options
Configuration of the data file format(s) in our data processing system	For the data files listed in the Scope of Services section of the Statement of Work
Configuration of the requisite entity information and data transformation needs in our data processing system	Based on the specifics listed in the Statement of Work, there are certain balance-to options available and processing must use one of these options



Task	Notes
Configuration of the entity structure, tax returns, and payment request requirements in Vertex Indirect Tax Returns	Entity list and general ledger information must be provided per our templates provided. Any time required to gather or normalize the information into our templates will be charged hourly as incurred
Configuration of the selling outlets in Vertex Indirect Tax Returns (we need to be provided the State Assigned Code, tax rate, outlet ID, and jurisdictional information per outlet)	Location information must be provided per our template provided. Any time required to gather or normalize the information into our template will be charged hourly as incurred
Configuration of the vendors and checking account information in our systems	
Necessary banking account set-up and power of attorney/signature forms	We will prepare, but Client will need to sign and file the POA's with the jurisdictions
Re-configuration of all systems as needed based on the parallel test results and comparison to legacy filings	If a parallel month has been performed
Entry of all prepayments made to-date that should be credit on returns going forward	Prepayment information must be provided per our template provided. Any time required to gather or normalize the information into our template will be charged hourly as incurred
Setup of all prepayment calculation methods to be used in Vertex Indirect Tax Returns	Prepayment calculation information must be provided per our template provided. Any time required to gather or normalize the information into our template will be charged hourly as incurred

Important Information

This Addendum lists the tasks that are included in the fixed setup fee as provided above. For any other tasks not listed, these will be provided hourly using the rates above. While not all-inclusive, the list below includes some of the items that would be charged hourly and **not included in the fixed setup fee**:

1. Gathering or validation of information provided by Client that is required for setup
2. Correction of any information that is provided by Client
3. Preparation of any required information that is not provided using our templates
4. Review of locations and/or determination of correct jurisdiction
5. Correction of any registration information, including location registrations
6. Determination of taxability, situs determination, or tax rates that should have been applied on transactions
7. Adding non-monthly data based on our start date/filing period (for example, quarterly data if our first filing period is in June)
8. Determining credit carryforward information and data
9. Loading credit carryforward data into our systems



10. Extensive data processing rules to mitigate significant deficiencies in data or tax calculation
-- significant deficiencies include:
11. Matching sales amounts to outlets when the situs used for those sales does not agree with the outlet rules (most often in California, Illinois, Missouri, and Texas)
12. Correcting tax rates used but still matching gross and tax amounts
13. Using gross and tax and calculating deductions as the difference (applicable when tax rate variances result in negative deduction amounts)